



State of California—Health and Human Services Agency
Department of Health Services



ARNOLD SCHWARZENEGGER
Governor

BOARD OF DIRECTORS GUIDELINES

Indian Health Program
California Department of Health Services
October 1, 2004

INDIAN HEALTH PROGRAM GUIDELINES

Table of Contents

| <u>Governing Board Guidelines</u> | | <u>Page</u> |
|-----------------------------------|--|-------------|
| I. | Bylaws..... | 1 |
| II. | Operation of the Governing Board of Directors..... | 2 |
| III. | Annual Evaluations and Reviews by the Board..... | 5 |

GOVERNING BOARD GUIDELINES

These guidelines are a part of the system utilized by the State Indian Health Program in evaluating the board component of a primary health care program. The grantee/contractor is responsible for implementing these guidelines.

DEFINITION

A governing board as found in the American Indian programs in California is a group of individuals elected by the community whom they serve. Their authority, responsibilities, number of meetings, and quorums are defined by the by-laws of the organization they govern. The members of the board are also bound by the provisions of the legislative statutes, and the State Articles of Incorporation or Charter.

The governing board shall have full legal authority and responsibility for the operation of the clinic including compliance with all applicable laws and regulations. *

In general, the governing board is responsible for setting and annually reviewing policies, ensuring that it is kept informed by holding regular, documented meetings that include reports from the administrative and fiscal departments; ensuring that board members and the organization's staff are trained annually in appropriate subjects.

GUIDELINES

I. By-laws

A. The by-laws shall be reviewed and approved by the Board annually.

B. Scope

The by-laws shall include, but not be limited to:

1. The duties and responsibilities of Board members.
2. The duties/responsibilities of the executive officers of the Board.
3. The procedures by which the Board transacts its business.
4. The frequency of Board meetings.
5. What constitutes a quorum?
6. The procedures by which Board members are removed.

* California Code of Regulations, Section 75045

C. Election and Representation

The by-laws shall provide a method for:

1. An election process for seating of Board members.
2. Assuring representation from the Indian community.
3. Validation that the written process is followed.

D. The Bylaws and any subsequent changes shall be filed with the California Department of Justice/Bureau of Indian Affairs.

II. Operation of the Governing Board of Directors

A. Training for New Board Members

New Board members shall receive training or at least review the following topics within four months after the election or appointment:

1. By-laws, including Board member roles and responsibilities.
2. Mission Statement or Health Plan that includes local data (i.e., mortality data and population characteristics).
3. Personnel policies, including specifically nepotism and conflict of interest.
4. Administrative Policies and Procedures including:
 - a. Consultant/Subcontractor Agreements
 - b. Health Care Compliance
 - c. Health Insurance Portability and Accountability Act (HIPAA)
 - d. Emergency Plan/Disaster Program
 - e. Agreements for Linkages – Transfer Agreements
 - f. Service Agreements
 - g. Quality Assurance Evaluation Program
 - h. Illness and Injury Prevention
 - i. Contracts and grants
 - j. Patient grievance
5. Annual financial statement.
6. Roberts' Rules of Order.
7. Organization Chart.
8. Current Indian health priorities.

9. Managed Care (if applicable).

B. Training for Ongoing Board Members

1. A training plan for ongoing members of the Board should be developed at least annually.
2. All training received by ongoing Board members should be documented, and retained at least 12 months. A minimum of 8 hours is mandatory for training in governing body functions, in each calendar year for each Board member.

C. Board Meetings

Regular board meetings shall:

1. Be documented and held with the frequency indicated in the by-laws.
2. Minutes shall be approved by the Board at each regularly scheduled meeting, and signed/dated by the Board secretary or appropriate person.

D. Committees

1. An Executive Committee (or other mechanism) shall be established to handle matters that may arise between regularly scheduled Board meetings.
2. A Finance Committee made up of Board members shall be established.
3. A Personnel Committee made up of Board members shall be established.

E. Delegation of Responsibilities to the Program Administrator. *

The Program Administrator shall:

1. Be delegated in writing, authority for the day-to-day functions of the clinic and ensuring that the clinic conforms to all applicable laws and regulations
2. Designate in writing, an individual to act in the Program Administrator's absence
3. Provide to the Board at regularly scheduled meetings, a brief written activity status report of:
 - a. important operational program issues.
 - b. quality management/performance improvement program activities.
 - c. scope of work or contract objectives at least quarterly.
4. The Program Administrator's job description shall be reviewed and updated annually.

F. Quality Management/Performance Improvement System

The Board shall assure that each clinical department has developed and maintains a quality management/performance improvement system and that it receives regular reports on Quality Management/Performance Improvement activities.

G. Documents Subject to Board Approval

1. Contracts and Contract Amendments
 - a. Contract amendments shall be reviewed and approved by the board.
 - b. A mechanism for accomplishing review of contracts and contract amendments should be established.

* California Code of Regulations, Section 75046

2. Fee Schedule

- a. The fee schedule shall be annually reviewed and approved by the Board.
- b. The basis of the program fee schedule (i.e., cost of rendering services, prevailing fees in service area, other) should be specified in writing.

3. Sliding Fee Scale

- a. The sliding fee scale shall be annually reviewed and approved by the Board.
- b. The basis of the sliding fee scale should be specified in writing.

4. Annual Operating Budget:

- a. The annual operating budget shall be approved by the Board.
- b. The approval shall be documented.

III. Annual Evaluations and Reviews by the Board

The Board shall annually:

- A. Evaluate in writing the performance of the program administrator based on the administrator's job description that includes qualifications, authority and duties of the administrator, and that has been approved by the governing body. *
- B. Review the Board's annual goals, plans, accomplishments, and areas for improvement.
- C. Review the attendance of Board members at meetings.

* California Code of Regulations, Section 75046 (b)

- D. Establish and review specific and measurable long-range plans in accordance with mission, goals, objectives and timelines.
- E. Review and approve the clinic brochure/fact sheet.
- F. Review and approve the Traditional Health policies.
- G. Review and approve a Traditional Health Plan that includes a definition of traditional health, goals and activities specific to the community served.
- H. Review and approve the Injury and Illness Prevention Program that is required by Title VIII, Section 3203, California Code of Regulations.
- I. Review and approve the Administrative policies and procedures.
- J. Review and approve the Personnel policies and procedures.
- K. Review and approve the Fiscal policies and procedures.
- L. Review and approve the Bylaws/tribal contracts.
- M. Review and approve the Organizational Chart.
- N. Review and approve the Emergency Plan/Disaster Program.



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ADMINISTRATION DEPARTMENT GUIDELINES

Indian Health Program

California Department of Health Services

October 1, 2004

INDIAN HEALTH PROGRAM GUIDELINES

Table of Contents

Administrative Guidelines

| | | |
|------|--|----|
| I. | Organization Chart | 1 |
| II. | Administration,..... | 1 |
| III. | Personnel,..... | 6 |
| IV. | Patient Relations & Information,..... | 10 |
| V. | Documents to be Posted,..... | 11 |
| VI. | Program Promotion | 12 |
| VII. | Preparation for State Systems Evaluation,..... | 12 |

ADMINISTRATIVE GUIDELINES

These guidelines are part of a system utilized by the State Indian Health Program in evaluating the administrative component of a primary health care program. The Contractor is responsible for implementation of these guidelines.

DEFINITION

Administration shall include, but not be limited to, planning, organizing, implementing, coordinating, and evaluating the contractor's primary health care program. In addition, the program administrator shall make recommendations to, and implement policies established by, the corporation's board of directors. A qualified program administrator shall have the appropriate educational background, demonstrating sound managerial abilities including the experience necessary to implement contract objectives.

GUIDELINES

I. Organization Chart

The Organization Chart shall be reviewed and approved annually by the Board. The organization chart shall:

- A. Be readily available to clinic personnel (posted and in orientation packet).
- B. Clearly define lines of functional operation, authority, and responsibility.
- C. Indicate equivalent departmental status for medical, dental and community health services departments.

II. Administration

A. Meetings

- 1. Supervisor and department head meetings shall be held monthly. The latter shall include financial and work scope progress reports.
- 2. The entire administrative and fiscal staff meetings shall be held semiannually.

3. The entire program staff meetings shall be held at least semiannually.

B. Consultant/Subcontractor Agreements

1. Consultant agreements shall be signed by both parties and include a description of deliverables.
2. Rendered consultant services are verified.
3. There shall be annual evaluation to verify compliance and adequacy of consultant/subcontractor services.

C. Agreements for Linkages/Transfer Agreements*

Written Agreements for Linkages/Transfer Agreements shall be on file for the following:

1. Hospital/emergency services (transfer agreement or waiver) required by Licensing and Certification Section 75047.
2. Admitting privileges at a local hospital for at least one clinic physician.
3. Obstetrical services (if not part of the hospital agreement). If unable to obtain, documentation of attempts to secure this agreement must be on file.

D. Disaster Program **

There shall be a written disaster preparedness program addressing clinic emergencies such as bioterrorism, workplace violence, fire, flood, earthquake, etc., and all personnel shall be instructed in its requirements.

The disaster program shall be reviewed by the Board annually and updated as needed.

* California Code of Regulations, Section 75047

** California Code of Regulations, Section 75057

E. Quality Assurance Evaluation Program*

The clinic shall have a system for annual evaluation of operation and services it provides. This system shall include written procedures for evaluating the efficiency and effectiveness of the health services provided and written procedures for the evaluation of utilization of services.

The Quality Assurance Evaluation Program shall be reviewed by the Board annually and updated as needed.

F. Illness and Injury Prevention Program**

The clinic shall have an Injury and Illness Prevention Program as required by Title VIII, Section 3202, California Code of Regulations, if applicable, that has been reviewed and updated within the last 12 months.

1. The Illness and Injury Prevention Program shall:
 - a. Identify the person of responsibility for implementing the Injury and Illness Prevention Program.
 - b. Include a system for ensuring that employees comply with safe and healthy work practices.
 - c. Include a system of communicating to employees on matters relating to occupational safety and health, via meetings, training programs, posting, written communications, etc.
 - d. Include procedures to identify unsafe conditions and work practices.
 - e. Include a procedure to investigate occupational injury or illness.
 - f. Include methods/procedures to correct unsafe/unhealthy conditions.
 - g. Provide training and instruction.

* California Code of Regulations, Section 75059)

** California Code of Regulations, Section 3202)

2. The Injury and Illness Prevention Program meeting minutes shall be available.
3. The Injury and Illness Prevention Program shall be reviewed by the Board annually and updated as needed.

G. Health Care Compliance Plan *

The Health Care Compliance Plan goal is to assist providers in preventing the submission of erroneous claims or engaging in unlawful conduct involving health care programs.

1. The Health Care Compliance policies and procedures shall address at a minimum:
 - a. Designation of high-level personnel to perform oversight of compliance.
 - b. Education and training of staff.
 - c. Monitoring and auditing.
 - d. Reporting.
 - e. Enforcement and Discipline.
 - f. Complaint/concern response and prevention.
 - g. Regular risk assessment activity.
2. The Health Care Code of Conduct shall be provided to each employee. A signed copy shall be kept in the employee's personnel file.
3. The Health Care Compliance Plan Policies and Procedures and the Health Care Compliance Code of Conduct shall be reviewed and approved annually by the Board.

* Federal Register – Pg. 59434, Office of Inspector General

- I. Health Insurance Portability and Accountability Act (HIPAA) Policies and Procedures *
1. The HIPAA policies and procedures shall be reviewed and approved annually by the board.
2. HIPAA policies and procedures shall address:
 - a. Designation of a privacy official or responsible contact person.
 - b. Training employees within 30 days after beginning duty and to designated staff when policies and procedures are reviewed. Documentation shall be maintained for six years.
 - c. The safeguarding of private health information.
 - d. Complaints.
 - e. Sanctions.
 - f. Mitigation.
 - g. Refraining from intimidating or retaliatory acts.
 - h. Waiver of rights.
3. Notice of Privacy Practices, to be provided to all patients. Acknowledgement of receipt of same shall be kept in each patient's medical file.

* 45 CFR 164.530

J. Information Management Policies and Procedures

There shall be a system in place to collect and organize data for reporting, monitoring and tracking trends, and for quality improvement purposes. The policies and procedures should address:

1. data collection, organization, storage, maintenance (including backups), security, presentation (displays and reports) and communication and exchange with other organizations.
2. The system must be designated in such a way as to protect confidentiality and privacy of patient information.

III. Personnel

- A. The personnel policies and procedures shall be reviewed and approved annually by the Board.

Personnel policies shall address:

1. Orientation for new employees that includes the following:
 - a. Cultural information on American Indians.
 - b. Clinic record keeping policies and procedures including charting, timekeeping, appointment books, and other formal records.
 - c. Appropriate job description. *
 - d. Infection control and emergency procedures. *
 - e. Sexual harassment.
 - f. Prohibited conduct/off duty conduct.
 - g. Health Care Compliance Plan/Code of Conduct.
 - h. Health Insurance Portability and Accountability Act.
 - i. Organizational chart.
2. Work hours.
3. Holidays.
4. Overtime.
5. Vacation.
6. Leave, including emergency, maternity, sick, administrative (paid and nonpaid).

* California Code of Regulations, Section 75050

7. Fringe benefits.
8. Salary range/merit increase.
9. Pay periods.
10. Salary advances.
11. Travel claims.
12. Continuing education.
13. Confidentiality of personnel records.
14. Employee performance evaluation (based on job description, done at least annually).
15. Personal appearance.
16. Discipline.
17. Staff grievance procedures.
18. Indian hiring preference.
19. Nepotism.
20. Conflict of interest.
21. Hiring.
22. Termination.
23. Annual health examinations and TB screening for all employees.
24. Work-related injuries.
25. Health Insurance Portability and Accountability Act.
26. Drug free work environment as required by the Federal Omnibus Drug Act.
27. Annual CPR certification for licensed staff.

28. Sexual harassment in the workplace.
 29. The Americans with Disabilities Act.
 30. Prohibit smoking in all facilities.
 31. State Family Leave Act.
 32. Injury and Illness Prevention Program (OSHA).
- B. Changes in the personnel policies shall be reviewed with the entire Staff annually. The method used to accomplish the review shall be documented.
- C. Employee Records *
1. Shall be maintained for all persons employed at the clinic. Such records shall be maintained for at least three years following termination of employment.
 2. Shall be kept confidential and securely stored. Policy shall specify staff with access to personnel records.
 3. Employee records shall include:
 - a. Name of employee.
 - b. Social security number.
 - c. Current license, registration, or certification, as applicable and date of expiration.
 - d. Employment classification.
 - e. Date of beginning employment (and termination, if terminated).
 - f. Current duty statement or job description (within past 12 months).
 - g. Current performance evaluation (within the last 12 months) in conformance with the personnel policies and procedures.

* California Code of Regulations, Section 75052

- h. A record of employee's educational background and all job-training.
 - i. Current CPR certification.
 - j. Documentation of an annual physical exam including TB screening, during past 12 months for continuing employees, and within 6 months prior to employment or within 15 days after employment for new employees.
 - k. Current W-4 form.
 - l. Record of properly authorized pay increases and decreases.
 - m. INS verification if employee was hired after 1986.
 - n. Health Care Compliance Code of Conduct.
 - o. Confidentiality agreement (HIPAA).
 - p. Credentialing verifications for licensed personnel at least every two years.
 - q. Drug Free form signed within the last 3 years.
4. Employee records shall be kept confidential by limiting access to authorized personnel and by securely storing records.

D. Job Descriptions

Current job descriptions for staff shall:

- 1. Delineate of duties, functions, responsibilities, and supervision.
- 2. Specify the educational and experience requirements of the job.
- 3. Be utilized at the time of the employee evaluation.
- 4. Document the date of the last review of the job description.

E. Hiring procedures

Hiring procedures should include:

1. Documented reference checks.
2. Verification that applicant meets job requirements.
3. Documentation that hiring process is followed.
4. Department heads have input into hiring of staff in their department.

F. Credentialing and Recredentialing

Licensed practitioners shall be credentialed and hired according to the following policies and procedures:

1. Confirmation of current licensure status per state licensing board.
2. Verification of training and experience per primary source.
3. Verification of current competence per peers or supervisors.
4. Verification of applicant's ability to perform requested privileges by the Medical Director.
5. Current information from the National Practitioner's Data Bank.
6. Current information from the Office of Inspector General's Exclusion List.

IV. Patient Relations & Information

A. Clinic Brochure/Fact Sheet

The clinic brochure/fact sheet shall contain information describing available hours, service locations, after-hours coverage, and information on fee schedule, sliding fee scale, and billing.

The clinic brochure shall be:

1. Reviewed by staff with each new patient.
2. Updated (if needed) and reviewed within the past twelve months.

B. Enrollment System

There shall be procedures for operating the computerized system of patient scheduling and enrollment.

C. Daily Patient Contacts

Numerical data shall be collected on daily patient contacts.

D. A patient satisfaction survey shall be conducted at least annually by the organization, findings reviewed by the governing body and corrective actions taken if appropriate.

E. The client intake interview shall be done in a location that provides adequate privacy.

V. Documents to be Posted

A. Clinic Schedule

There shall be a posted schedule, clearly visible to patients, which:

1. Shows days and hours when facility is open.
2. Shows days and hours during which the various medical and dental services are offered.
3. Gives after-hours coverage information/telephone number(s).
4. Is readily visible to patients when the facility is closed.

B. Clinic License, of if reservation clinic, certification shall be posted where patients can see it.

C. The Patient Bill of Rights, including a mechanism for registering patient complaints, shall be posted in the waiting room.

D. Infection control notices.

IV. Program Promotion

- A. At least four program promotion events that do not duplicate clinical promotional activities (i.e., newsletters, radio and TV scripts, newspaper advertisements, etc.) shall be presented annually. Program promotion events shall be documented.
- B. The health clinic shall be listed in the white or yellow pages of the telephone directory (ies) of the appropriate county (ies).

V. Preparation for State Systems Evaluation

The administrator shall be responsible to ensure that material is in order and all preparations are made to accommodate the State Systems Evaluation.



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FISCAL DEPARTMENT GUIDELINES

Indian Health Program
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INDIAN HEALTH PROGRAM GUIDELINES

Table of Contents

Fiscal Guidelines

| | | |
|-------|--|---|
| I. | Fiscal Policies and Procedures | 1 |
| II. | Annual Certified Public Accountant Audit | 2 |
| III. | Financial Transactions | 2 |
| IV. | Fiscal Reports | 3 |
| V. | Billing | 3 |
| VI. | Bank Accounts | 4 |
| VII. | Cash Receipts | 4 |
| VIII. | Disbursements | 5 |
| IX. | Petty Cash | 5 |
| X. | Payroll | 6 |
| XI. | Payroll Transactions | 6 |
| XII. | Purchasing Policies and Procedures | 6 |
| XIII. | Equipment Policies and Procedures | 7 |
| XIV. | Transportation Policies and Procedures | 8 |

FISCAL GUIDELINES

These guidelines are part of a system utilized by the State Indian Health Program in evaluating the fiscal component of a primary health care program. The Grantee/Contractor is responsible for implementing these guidelines.

DEFINITION

Financial management encompasses the activities related to controlling the financial resources of an organization. The major responsibilities of a financial system include planning and budgeting, setting fees, billing and collections, managing accounts receivable and payable, monitoring the financial status of the organization, maintaining internal controls and securing an annual independent audit.

GUIDELINES

I. Fiscal Policies and Procedures

- A. The fiscal policies and procedures shall be reviewed and approved annually by the Board.
- B. The fiscal policies and procedures shall address:
 - 1. Patient billing and posting.
 - 2. The collection of fees due.
 - 3. Prohibiting the practice of drawing checks to "cash" or "bearer."
 - 4. Prohibiting the signing of blank checks.
 - 5. The aging of accounts receivable.
 - 6. The expenditure of patient revenue.
 - 7. Identification of expenditures by program, program components, and/or budget categories.
 - 8. Termination payment as it relates to payment of accrued vacation, sick leave, compensatory time, and severance pay in accordance with COBRA (unless exempt).
 - 9. Travel by clinic staff (private vehicle use, mileage and per diem rates, etc.).

10. Journal entries.
11. Posting journal entries to the general ledger.
12. Preparing an income statement and balance sheet at the contractor's fiscal year end.
13. Payroll.
14. Accounts payable.
15. Operation of the computerized accounting system as applicable.
16. Require that employees/board members with check-signing and cash-handling responsibility be covered by a fidelity bond.

II. Annual Certified Public Accountant Audit

- A. An independent financial and compliance audit, including management letter shall be carried out and submitted to the State Indian Health Program at least annually.
- B. The board shall review the CPA audit report and the findings and recommendations contained therein.
- C. A corrective action plan to implement audit recommendations shall be prepared. There shall be documentation that audit recommendations have been implemented.
- D. There shall be an approval process regarding reasons for not implementing CPA audit recommendations.

III. Financial Transactions

- A. Financial transactions shall be segregated by funding source (at a minimum a chart of accounts and account numbers noted on financial records).
- B. Journal entries shall be explained and supported by documentation.
- C. The general ledger shall be closed within six months of the end of the Contractors' fiscal year.

- D. Payroll tax deposits shall be made quarterly and the forms shall be filed on a timely basis (within 30 days of the end of each quarter).

IV. Fiscal Reports

- A. The fiscal department shall make presentations to the Board regarding the financial status of the clinic consistent with the following schedule:
 - 1. Annually – projected budget of all revenues and expenditures as approved by the board.
 - 2. Quarterly – Comparison tables between the annual budget and actual expenses and revenues (from all funds), by line item.
 - 3. Monthly Financial Statement.
- B. The reports listed above shall be submitted to, reviewed, and approved by the Board. The method by which this is accomplished should be documented.
- C. The annual budget shall be updated to reflect the latest financial information such as approved amounts of contracts, amendments, and other revenues and expenditures.
- D. For each contract there shall be a mechanism to ensure that expenditures do not exceed line item amounts and that the total expenditures do not exceed total funds available. The method by which this is accomplished should be documented.

V. Billing

- A. Required fees shall be collected in whole or in part at the time of service.
- B. Collections shall be summarized on a daily basis.
- C. Third-party payers, insurance carriers, and non-Indians shall be billed within 60 calendar days after the end of the month in which the services were rendered.
- D. Fiscal records shall be secured.
- E. The accounts receivable documents, which are reconciled with the receivables, shall be posted to the general ledger at least every 60 calendar days.

- F. Write-offs of the accounts receivable ledger shall be approved by someone other than the individual maintaining the accounts receivable (the executive director or their designee).
- G. Uncollectible accounts receivables shall be written off at least annually.
- H. Health Care Compliance.
 - 1. Staff have been trained in coding and billing.
 - 2. The Fiscal Department participates in the Health Care Compliance Plan activities by auditing and monitoring:
 - a. Billing and third party accounts receivable functions.
 - b. Preventing inappropriate bundling or unbundling of services by the billing department.
 - c. Billing of items or services not actually documented in patient records.
 - d. Inaccurate coding or billing.

VI. Bank Accounts

- A. All check signers shall be authorized by the Board of Directors.
- B. More than one signature shall be required on all checks. A copy of the bank card shall be required for verification. At least one of the required signatures should be that of a Board member.
- C. Bank statements shall be received, opened, inspected, and reconciled monthly by someone other than the person responsible for cash receipts, disbursements, and other cash handling functions.
- D. Bank reconciliation shall be prepared monthly and reviewed by the administrator (or fiscal officer if fiscal officer does not do reconciliation).
- E. If advantageous there shall be an interest bearing account for third-party funds.

VII. Cash Receipts

- A. Cash receipts shall be received, logged, and processed by someone other than persons posting receipts to the book of accounts.
- B. Checks shall be endorsed "FOR DEPOSIT ONLY" upon receipt.
- C. Bank deposits shall be made daily or when cash amounts reach \$600.
- D. Bank deposits shall be locked up between deposits.

VIII. Disbursements

- A. All checks shall be:
 - 1. Prenumbered.
 - 2. Safeguarded (e.g., in a locked file cabinet) if unused.
 - 3. Under the custody of persons who do not sign checks if unused.
 - 4. If spoiled, check shall be properly voided (the word void should be written across the face of the check) and shall be retained for subsequent inspection at least twelve months (to be reviewed during the Systems Evaluation visit).
 - 5. Accompanied by invoices and other necessary documents such as purchase requisitions/purchase orders when they are presented for signature.
- B. Paid Vouchers Shall Have:
 - 1. The appropriate check number.
 - 2. The name of the funding source/account number that was charged.
 - 3. Authorized supporting documents.
- C. All debts shall be paid by the due date or within 45 days, whichever is less.

IX. Petty Cash

- A. One person shall be responsible for the daily administration of petty cash.
- B. Disbursements from petty cash shall be recorded with necessary receipts, etc.
- C. The petty cash fund shall be balanced at least monthly.

X. Payroll

- A. Payroll calculations shall be reviewed by another individual prior to payment. The individual completing the review should be documented.
- B. The person preparing payroll shall be someone independent of persons with check signing authority.
- C. A worksheet or breakout that distributes payroll and fringe benefits among funding sources shall be prepared for each payroll.
- D. Fringe benefit payroll deductions shall be paid to the appropriate agencies within 45 days.
- E. Employee travel advances shall be liquidated within 90 days of the date the employee received the travel advance.

XI. Payroll Transactions

- A. Daily time records for all employees shall be signed by the employee and approved by the immediate supervisor.
- B. Timesheet balances shall agree with the payroll worksheets.
- C. Recording and posting of accrued vacation, compensatory time, leave (with or without pay), and sick leave shall be kept and shall be current.
- D. Individual wages shall be broken down to identify various funding sources.
- E. Salary adjustments shall be properly documented and reflected in the actual salary paid in a timely manner.
- F. Deductions from payroll shall agree with records of deductions (e.g., health insurance, Federal and State tax) authorized by employees.

XII. Purchasing Policies and Procedures

- A. There shall be written policies and procedures for:
 - 1. Purchasing.
 - 2. Requiring prior authorization of the administrator/board/state, where applicable, for purchases of equipment of over a certain dollar amount.
 - 3. Making a good faith effort to award a “fair share” of purchase orders and subcontracts to small and minority (includes Indian preference) business firms.
 - 4. Securing the lowest vendor for supplies and securing discounts.
 - 5. Documentation of the receipt of goods.
 - 6. Comparison of invoice against purchase order/request.
 - 7. Documentation that at least three vendors received a solicitation for bid (includes small, minority, and Indian preference) for purchases in excess of \$1,000.

XIII. Equipment Policies and Procedures

- A. There shall be written equipment inventory policies and procedures for:
 - 1. An annual physical inventory of equipment and property. The date of inventory should be documented.
 - 2. Lost, stolen, destroyed, and/or surveyed items.
 - 3. The survey of surplus equipment.
 - 4. Tagging of equipment.
 - 5. Control of equipment/property inventories.
- B. Material differences between the inventories and the general ledgers of equipment shall be reconciled at least annually. The date of the last reconciliation should be documented.
- C. An annual Physical inventory shall be conducted.

- D. Property logs or cards shall contain the following:
 - 1. Serial number.
 - 2. Description.
 - 3. Cost of acquisition.
 - 4. Date of purchase.
 - 5. Source of funds used for purchase.
 - 6. Condition of property.

XIV. Transportation Policies and Procedures

There shall be transportation policies and procedures which address:

- A. Use of corporation vehicles.
- B. Authorized operator(s) and passengers.
- C. Vehicle trip logs/records.
- D. Vehicle maintenance schedule and records.
- E. Accommodations for Disabled (ADA compliance).